



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय, भारत सरकार)

National Highways Authority of India

(Ministry of Road Transport and Highways, Government of India)

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NHAI/ Policy Guidelines/ Accounts & Taxes/ 2025

Policy Circular No. 3.3.34/2025 dated 17th September, 2025

{Decision taken on E-Office File No. NHAI/11029/25/2021/PIU.Kanchee (Comp. No. 173968)}

Sub: Clarification in Eligibility of Stage of Completion of Project to Pay the Change in Law Impact/ Amount attributable to EPC Cost - reg.

NHAI vide Policy Circular No. 3.3.27 dated 23.12.2022 on clarification regarding applicability of GST on the activity of Construction of Road under HAM Projects. Relevant provisions of the Policy Circular stand modified to this effect:

Clause No.	Particulars	Existing Provision	Modified Provision
1 (Para-3)	GST under Change in Law on EPC portion of HAM Project	Hence, it has been decided to Pay the Change in Law Impact/ Amount attributable to EPC Cost <u>at the time of Completion of Construction Work</u> and Balance Amount of Change in Law shall be paid starting from such annuity as calculated from Annexure-III.	Hence, it has been decided to Pay the Change in Law Impact/ Amount attributable to EPC Cost <u>at time of issue of Provisional Completion Certificate/ Completion Certificate of Construction Work</u> and Balance Amount of Change in Law shall be paid starting from such annuity as calculated from Annexure-III.

2. This issue with the approval of Competent Authority.

(CS. Sanjay Kumar Patel)

I/c Chief General Manager (Coord.)

To:

All Officers of NHAI HQ/ ROs/ PIUs/ CMUs/ Site Offices

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